

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT
E-FILE WAIVER REQUEST FORM

PLEASE TYPE OR PRINT		INSTRUCTIONS ON REVERSE SIDE	
Name of individual, firm or organization			
Mailing address			
City		State	ZIP code
CRS identification number	Or	New Mexico weight distance tax identification number	

Who May Use This Form: A taxpayer may request a waiver of the e-file requirement for a **single** tax return by filing Form RPD-41351, *E-File Waiver Request Form*. Waivers will be granted if the taxpayer is temporarily disabled; if the conduct of the taxpayer's business has been substantially impaired; or if the taxpayer's accountant or other agent or employee who routinely electronically files for the taxpayer has suddenly died or has become disabled. See the instructions for more detail.

NOTE: To qualify for the waiver, this form must be received by the Department on or before the taxpayer's electronic return is originally due.

Complete all three statements about the tax return for which you wish to request a waiver to file electronically. (Submit a separate waiver request form for each return. Do not combine multiple returns or multiple report periods on one form.) The Department will notify you if your request has been approved or denied.

1. The waiver requested is for the following New Mexico tax return (check one):

- ☐ CRS-1, Combined Report of Gross Receipts, Compensating and Withholding Tax
☐ Weight Distance Tax

2. For the report period ending _____ .

3. State in detail the reason the waiver is needed. _____

I declare that the information stated above is true and correct in every material matter.

Printed Name

Date

Authorized Signature

Title

DEPARTMENT USE ONLY

The Department has reviewed this request for waiver from the requirement to e-file the above return.

The request has been:

- ☐ Approved ☐ Denied

For the report period ending _____

Explanation for denial, if applicable:

Authorized by:

Signature of Secretary or Delegate

Date of determination: _____

Initials of first reviewer _____ Waiver number: _____

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT

E-FILE WAIVER REQUEST FORM INSTRUCTIONS

For report periods beginning on or after July 1, 2010, certain taxpayers who file Combined Reporting System (CRS) and Weight Distance Tax (WDT) returns will be required to file their returns online. See publication FYI-108, *Electronic Filing Mandate*, for more information on who must e-file, when you must e-file and how to E-file. When you are required to file your return electronically (e-file), you will be required to continue to e-file unless you receive a waiver or an exception from the Department. *See "Requesting An Exception" below.

If a taxpayer is granted a waiver the taxpayer may file a "paper" return, by the due date of the return (or extension due date if an extension has been obtained) without civil penalty. Interest will continue to accrue past the original due date of the return, even if an waiver is granted.

WHEN TO FILE: You must submit Form RPD-41351, *E-file Waiver Request Form*, to the Department on or before the taxpayer's electronic return is originally due.

WHERE TO FILE: Complete this form and send it to the Taxation and Revenue Department, P.O. Box 5418, Santa Fe, NM 87504-5418. The Department will return Form RPD-41351 to you notifying you if your request has been approved or denied.

REASONS FOR WAIVERS: The Taxation and Revenue Department will grant a waiver for the following reasons:

1. if the taxpayer is temporarily disabled because of injury or prolonged illness and the taxpayer can show that the taxpayer is unable to procure the services of a person to complete the taxpayer's return and file it electronically;
2. if the conduct of the taxpayer's business has been substantially impaired due to the disability of a principal officer of the taxpayer, physical damage to the taxpayer's business or other similar impairments to the conduct of the taxpayer's business causing the taxpayer an inability to electronically file, or
3. if the taxpayer's accountant or other agent or employee who routinely electronically files for taxpayer has suddenly died or has become disabled and unable to perform services for the taxpayer and the taxpayer can show that the taxpayer is unable either to electronically file the return or to procure the services of a person to electronically file the return before the due date.

NOTE: Computer system failure or a break in Internet coverage is not an acceptable reason for failure to comply with the e-file requirement.

SIGNATURE: The e-file waiver request form must be signed by the taxpayer or a duly authorized agent. If the taxpayer is unable to sign the request because of illness, absence, or other good cause, any person standing in close personal or business relationship to him/her may sign the application. However, the signer must state the reasons for his/her signature and his/her relationship to the taxpayer.

PENALTY FOR FAILURE TO COMPLY: Taxpayers who fail to submit a tax return in the required form and in a timely manner will be assessed a penalty. Penalty is assessed at the rate of 2% of the tax due per month or part of a month, up to 20% of the tax due, or a minimum of \$5, whichever is greater, until the return is filed in an acceptable form. Penalty applies even if the payment is remitted properly and timely. The Department assesses penalty for failure to file, failure to remit payment, or failure to use the proper format.

If you submit a return using an incorrect filing format, the Department will reject your return, thus subjecting the filer to the penalty imposed for failure to file. You must resubmit the return using the proper format **and** in a timely manner to avoid the penalty.

INTEREST: Interest is computed in the same manner as before. Interest accrues on tax that is not paid on or before the due date of your return even if you receive an extension of time to file. Interest is calculated on a daily basis at the rate established for individual income tax purposes by the U.S. Internal Revenue Code (IRC). The IRC rate is subject to change quarterly, and is announced by the Internal Revenue Service in the last month of the previous quarter. For current quarterly and daily rates, visit our website at www.tax.newmexico.gov.

REQUESTING AN EXCEPTION: To request an exception, see Form RPD-41350, *E-File Exception Request Form*. An exception of the e-file requirement may be granted for one or more calendar years if a hardship exists and there is not reasonable access to the Internet in the taxpayer's community. The taxpayer must also show a good faith effort to comply with the electronic filing requirements before an exception is granted.